(iv) Registration and Stamps

REGISTRATION.

District Registry Offices and Sub-Registry Offices.

272. There were 19 District Registry Offices and 177 Sub-Registry Offices in the State during the year of which 155 offices were special with full-time Sub-Registrars and 22 were *ex-officio*.

273. The total number of documents registered during the year in Books I, III and IV was 4,22,663, of which 4,04,893 documents relating to Book I, were compulsorily registerable and 6,440 documents were optionally registerable ; of the rest 1974 Wills and 1,618 authorities to adopt were registered in Book III and 7,730 documents relating to moveable property were registered in Book No. IV.

274. The aggregate value of all kinds of documents registered was Rs. 51,41,40,594—67 nP. (Rs. 48,51,38,206—96 nP.

Appeals.

275. Out of 126 appeal cases for disposal during the year, 46 cases were disposed of.

Prosecutions.

276. No prosecutions were launched during the year as no infringement of Registration Law was reported.

Exemptions for Payment of Registration fee.

277. The total Registration fee foregone by the Department on account of several concessions granted by Government to Co-operative Institutions, Land Mortgage Banks and other Institutions from payment of Registration fees either in full or in part amounted to Rs. 14,82,919—69 nP. (Rs. 15,79,848—37).

Record of Rights Fees.

278. A sum of Rs. 3,85,177—77 nP. (Rs. 3,75,651—42) was collected as Record of Rights fees during the year.

279. *Administration of Indian Partnership Act*, 1932.—The total number of applications received during the year for registration, filing and grant of copies, etc., was 1,885. The total revenue realised under the Act during the year was Rs. 7,025—57 nP. (Rs. 5,026—74).

280. *Administration of the Societies Registration Act*, 1904.—The total number of registered societies under the Societies Registration Act, 1904 at the end of the year was 3,104 and the total revenue realised Rs. 11,217—46 (Rs. 8,125).

Receipts and Expenditure.

281. The receipts and expenditure of the Registration Department during the year were Rs. 30,59,271-82

(Rs. 27,73,422—67) and Rs. 12,45,596—29 (Rs. 12,14,258) respectively.

General.

282. With effect from 1st April 1960, the Sub-Registry Office at Chamarajanagar was bifurcated and a new Sub-Registry Office was created at Udigala. In April 1959, Government notified that no fee shall be charged in the case of encumbrance certificate required by persons for production with their applications for grant of loans under the Scheme of dispensation of short-term credit, intermediate term credit and marketing finance by the Societies registered under the Mysore Co-operative Societies Act, 1948, under section 78 of the Indian Registration Act, 1908, from 1st April 1959 to 31st March 1960.

STAMPS.

283. The transactions relating to the stock and issue of non-postal stamps in the Central Depot, which is under the charge of the Superintendent of Stamps, Bangalore, were as follows during the year:—

	No. of Stamps	*Value* Rs.	nP.
Opening Balance ...	5,39,82,763	6,26,67,255	52
Total Receipts ...	6,24,26,938	2,47,81,471	41
Total ...	11,64,09,701	8,74,48,726	93
Total Issues ...	8,15,31,930	3,55,69,583	63
Closing Balance ...	3,48,77,771	5,18,79,143	30

Private Documents.

284. A total of 2,40,257 (3,65,622) documents were impressed with stamps of the aggregate value of Rs. 3,99,495—41 (Rs. 3,85,048—92).

Vending of Commercial Adhesive Labels.

285. The sale of Share Transfer, Foreign Bill, Notarial and Brokers, Note Stamps in the Office of the Superintendent of Stamps, Bangalore, amounted to Rs. 73,280—95 (Rs. 59,029—32) during the year.

286. A sum of Rs. 94,856 — 60 was awarded as Institution fees in Pauper suits by the several sub-courts during the year. A sum of Rs. 33,695—63 (Rs. 34,888—56) was recovered and a sum of Rs. 37,253—63 (Rs. 20,338—39) was remitted as irrecoverable during the year. The year closed with a balance of Rs. 4,76,084—91. Every effort was being made to reduce the arrears outstanding recovery.

Prosecutions.

287. No prosecution for the evasion of stamp duty under the provisions of the Mysore Stamp Act was instituted during the year.

288. The total net revenue from stamps under all heads amounted to Rs. 1,85,54,730 (Rs. 1,57,54,203—79) during the year, while the expenditure incurred by the Stamps Department for its administration was Rs. 3,12,807—11 nP. (Rs. 2,57,158—74).

Exemption from payment of Stamp Duty.

289. The total Stamp Duty foregone by the Department on account of several concessions granted by Government to Co-operative Institutions, Land Mortgage Banks and other institutions from payment of Stamp duty in full or in part amounted to Rs. 25,34,692—62 nP. (Rs. 25,88,550).

(ii) Mysore Sales of Motor Spirit Taxation Act, 1957.

290. The administration of Mysore Sales of Motor Spirit Taxation Act, 1957 was satisfactory. No difficulties were experienced in the Administration of the Act during the year.

291. The number of applications received from all the dealers liable to pay tax under Petrol was 37 (38) and under (M.S.O.P.) Under Spirit other than Petrol was 66 (50). The number of applications received from all the dealers not liable to tax under Petrol was 258 (174) and under M.S.O.P. was 256 (185). All the dealers who had applied for registration had been registered during the year.

292. No amendments to the Mysore Sales of Motor Spirit Taxation Act, 1957 and Rules were brought into force during the year.

Demand, Collection and Balance.

293. The demand raised during the year was Rs. 47,15,375—76 (Rs. 43,04,175—06) under Petrol and Rs.49,10,056-51 (Rs. 42,42,128-84) under M.S.O.P. Out of this demand, Rs. 46,44,334-28 (Rs. 42,67,865-59) under Petrol and Rs. 48,85,710-39 (Rs. 40,76,316-27) under M. S. O. P. had been collected leaving a balance of Rs. 71,041-48 (Rs. 36,309-47.) and Rs. 24,346-12 (Rs.1,65,812-57) respectively. The total demand of registration fee and miscellaneous fees raised during the year were Rs. 3,288 (Rs. 2,144) and Rs. 3,615 (Rs. 1,568)